



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITING MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 3600 WATER STREET
STEVENS POINT, WI 54481-5866**When was utility organized?** 1/1/1965**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ**Title:** VILLAGE CLERK-TREASURER**Office Address:**3600 WATER STREET
STEVENS POINT, WI 54481-5866**Telephone:** (715) 341 - 2742**Fax Number:** (715) 341 - 6848**E-mail Address:** None

Individual or firm, if other than utility employee, preparing this report:

Name: KARLA THOMPSON**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** kthompson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR JERRY WALTERS**Title:** CHAIRMAN**Office Address:**3600 WATER STREET
STEVENS POINT, WI 54481-5866**Telephone:** (715) 341 - 2742**Fax Number:** (715) 341 - 6848**E-mail Address:** none

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN ANDRES**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 2/13/2004**Period covered by most recent audit:** 1/1/2003 - 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGEL**Title:** DIRECTOR OF PUBLIC WORKS AND UTILITIES**Office Address:**3600 WATER STREET
STEVENS POINT, WI 54481-5866**Telephone:** (715) 341 - 2742**Fax Number:** (715) 341 - 6848**E-mail Address:** None

Name of utility commission/committee:

Names of members of utility commission/committee:MS RALPH BRILLOWSKI, MEMBER
MR JERRY COURTNEY, MEMBER
MR KIM HOPPENRATH, MEMBER
MR FRANK KRUSH, MEMBER
MR JERRY WALTERS, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	374,861	385,133	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	199,612	186,360	2
Depreciation Expense (403)	50,913	70,738	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,267	48,255	5
Total Operating Expenses	298,792	305,353	
Net Operating Income	76,069	79,780	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	76,069	79,780	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	64,419	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,754	9,217	10
Miscellaneous Nonoperating Income (421)	8,315	0	11
Total Other Income	79,488	9,217	
Total Income	155,557	88,997	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	21,292	89,117	13
Total Miscellaneous Income Deductions	21,292	89,117	
Income Before Interest Charges	134,265	(120)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,488	1,509	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	34,762	36,644	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	36,250	38,153	
Net Income	98,015	(38,273)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	347,562	385,835	20
Balance Transferred from Income (433)	98,015	(38,273)	21
Miscellaneous Credits to Surplus (434)	1,907,230	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,352,807	347,562	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	374,861		374,861	1
Total (Acct. 400):	374,861	0	374,861	
Operation and Maintenance Expense (401-402):				
Derived	199,612		199,612	2
Total (Acct. 401-402):	199,612	0	199,612	
Depreciation Expense (403):				
Derived	50,913		50,913	3
Total (Acct. 403):	50,913	0	50,913	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	48,267		48,267	5
Total (Acct. 408):	48,267	0	48,267	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	76,069	0	76,069	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NON REGULATED SEWER UTILITY OPERATING INCOME	64,419		64,419	9
Total (Acct. 417):	64,419	0	64,419	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	6,754	0	6,754 11
Total (Acct. 419):	6,754	0	6,754
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
NON REGULATED SEWER CONTRIBUTED PLANT	0	8,315	8,315 13
Total (Acct. 421):	0	8,315	8,315
TOTAL OTHER INCOME:	71,173	8,315	79,488
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		21,292	21,292 15
NONE	0	0	0 16
Total (Acct. 426):	0	21,292	21,292
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	21,292	21,292
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,488		1,488 18
Total (Acct. 428):	1,488	0	1,488
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	34,762		34,762 20
Total (Acct. 430):	34,762	0	34,762
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	36,250	0	36,250
NET INCOME:	110,992	(12,977)	98,015
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	347,562	0	347,562 23
Total (Acct. 216):	347,562	0	347,562
Balance Transferred from Income (433):			
Derived	110,992	(12,977)	98,015 24
Total (Acct. 433):	110,992	(12,977)	98,015
Miscellaneous Credits to Surplus (434):			
ELIMINATION OF WATER CIAC	0	801,409	801,409 25
ELIMINATION OF NONREGULATED SEWER CIAC	0	1,105,821	1,105,821 26
Total (Acct. 434):	0	1,907,230	1,907,230
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	458,554	1,894,253	2,352,807

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	374,861	0	0	0	374,861	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	374,861	0	0	0	374,861	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	57,949		57,949	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	59,568		59,568	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	117,517	0	117,517	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,944,452	2,892,239	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,184,441	812,857	2
Net Utility Plant	1,760,011	2,079,382	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,996,065	2,984,757	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,631,882	1,545,625	4
Net Nonutility Property	1,364,183	1,439,132	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,157	16,490	6
Special Funds (125)	64,341	81,797	7
Total Other Property and Investments	1,437,681	1,537,419	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	39,085	23,610	8
Temporary Cash Investments (132)	462,553	376,822	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,356	29,277	11
Other Accounts Receivable (143)	70,714	56,411	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,966	17,106	14
Materials and Supplies (150)	9,266	15,571	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	637,996	519,853	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,268	14,757	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	38,979	0	20
Total Deferred Debits	52,247	14,757	
Total Assets and Other Debits	3,887,935	4,151,411	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	651,306	651,306	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,352,807	347,562	23
Total Proprietary Capital	3,004,113	998,868	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	753,242	796,159	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	753,242	796,159	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	18,057	37,585	28
Payables to Municipality (233)	54,560	50,648	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,698	43,698	31
Interest Accrued (237)	14,265	15,289	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	130,580	147,220	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,209,164	41
Total Liabilities and Other Credits	3,887,935	4,151,411	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,892,239	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,841,110	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,103,342	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,944,452	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	861,215	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	323,226	0	0	0	13
Total Accumulated Provision	1,184,441	0	0	0	
Net Utility Plant	1,760,011	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	812,857				812,857	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,913				50,913	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,445				1,445	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	52,358	0	0	0	52,358	13
Debits during year						14
Book cost of plant retired	4,000				4,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,000	0	0	0	4,000	19
Balance end of year (110.1)	861,215	0	0	0	861,215	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	21,292				21,292	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	301,934				301,934	10
Total credits	323,226	0	0	0	323,226	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	323,226	0	0	0	323,226	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,984,757	14,000	2,692	2,996,065	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,984,757	14,000	2,692	2,996,065	
Less accum. prov. depr. & amort. (122)	1,545,625	88,949	2,692	1,631,882	3
Net Nonutility Property	1,439,132	(74,949)	0	1,364,183	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,266	15,571	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,266	15,571	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Unamortized debt discount	1,489	428	13,268	1
Total			13,268	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	651,306	1
Changes during year (explain):		2
Balance end of year	651,306	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	01/10/1999	03/15/2009	5.25%	59,230	1
STATE TRUST FUND LOAN	11/10/1999	03/15/2009	5.25%	56,934	2
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	637,078	3
Total for Account 223				<u>753,242</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	48,267	2
Charged electric department expense		3
Charged sewer department expense	318	4
Other (explain):		
NONE		5
Total Accruals and other credits	48,585	
Taxes paid during year:		
County, state and local taxes	43,698	6
Social Security taxes	4,556	7
PSC Remainder Assessment	331	8
Other (explain):		
NONE		9
Total payments and other debits	48,585	
Balance end of year	43,698	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES	15,289	34,762	35,786	14,265	2
Subtotal	15,289	34,762	35,786	14,265	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	15,289	34,762	35,786	14,265	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	9,157	2
Total (Acct. 124):	9,157	
Special Funds (125):		
REPLACEMENT FUND INVESTMENTS	64,341	3
Total (Acct. 125):	64,341	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,356	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	35,356	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	70,714	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	70,714	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY FOR PUBLIC FIRE PROTECTION	1,943	12
DUE FROM MUNICIPALITY FOR ITEMS ON TAX ROLL	13,023	13
MISCELLANEOUS OPERATING ITEMS	5,000	14
Total (Acct. 145):	19,966	
Prepayments (165):		
PREPAID INSURANCE	1,056	15
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND ENGINEERING	38,979	17
Total (Acct. 183):	38,979	
Payables to Municipality (233):		
DUE TO TID	1,444	18
DUE TO MUNICIPALITY FOR TAX EQUIVALENT, WAGES AND MISC OPERATING EXPENS	53,116	19
Total (Acct. 233):	54,560	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,815,003	0	0	0	1,815,003	1
Materials and Supplies	12,418	0	0	0	12,418	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	837,036	0	0	0	837,036	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	990,385	0	0	0	990,385	
Net Operating Income	76,069	0	0	0	76,069	7
Net Operating Income as a percent of						
Average Net Rate Base	7.68%	N/A	N/A	N/A	7.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Preliminary engineering costs are for studies on nitrate removal plant and wastewater treatment plant.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Whiting Water Utility
Whiting, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Whiting Water Utility, an enterprise fund of the Village of Whiting as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 13, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,103,343	0	0	1,105,821	0	2,209,164	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,103,343			1,105,821		2,209,164	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	333,434	341,611	1
Total Sales of Water	333,434	341,611	
Other Operating Revenues			
Forfeited Discounts (470)	326	1,432	2
Miscellaneous Service Revenues (471)	2,318	141	3
Rents from Water Property (472)	38,367	40,386	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	416	1,563	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	41,427	43,522	
Total Operating Revenues	374,861	385,133	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	34,271	36,293	8
Pumping Expenses (620-625)	32,114	28,334	9
Water Treatment Expenses (630-635)	20,142	15,506	10
Transmission and Distribution Expenses (640-655)	32,723	38,802	11
Customer Accounts Expenses (901-904)	10,837	8,908	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	69,525	58,517	14
Total Operation and Maintenance Expenses	199,612	186,360	
Other Operating Expenses			
Depreciation Expense (403)	50,913	70,738	15
Amortization Expense (404-407)		0	16
Taxes (408)	48,267	48,255	17
Total Other Operating Expenses	99,180	118,993	
Total Operating Expenses	298,792	305,353	
NET OPERATING INCOME	76,069	79,780	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	599	34,474	74,769	4
Commercial	55	8,788	13,682	5
Industrial	8	354,417	183,641	6
Total Metered Sales to General Customers (461)	662	397,679	272,092	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		56,548	8
Other Sales to Public Authorities (464)	5	2,993	4,578	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	669	400,672	333,434	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	56,548	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,548	
Forfeited Discounts (470):		
Customer late payment charges	326	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	326	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	2,318	7
Total Miscellaneous Service Revenues (471)	2,318	
Rents from Water Property (472):		
RENTAL OF TOWER	38,367	8
Total Rents from Water Property (472)	38,367	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	416	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	416	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	13,810	17,623	1
Purchased Water (601)	2,600	2,600	2
Operation Supplies and Expenses (602)	17,861	16,070	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	34,271	36,293	
PUMPING EXPENSES			
Operation Labor (620)	0	101	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	26,828	24,692	7
Operation Supplies and Expenses (623)	2,914	1,500	8
Maintenance of Pumping Plant (625)	2,372	2,041	9
Total Pumping Expenses	32,114	28,334	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,631	4,994	10
Chemicals (631)	1,931	2,884	11
Operation Supplies and Expenses (632)	10,580	7,628	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	20,142	15,506	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	11,780	13,515	14
Operation Supplies and Expenses (641)	16,993	12,946	15
Maintenance of Distribution Reservoirs and Standpipes (650)	450	5,540	16
Maintenance of Mains (651)		4,110	17
Maintenance of Services (652)	1,362	673	18
Maintenance of Meters (653)	524	316	19
Maintenance of Hydrants (654)	1,614	1,702	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	32,723	38,802	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,056	949	22
Accounting and Collecting Labor (902)	9,781	7,959	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	10,837	8,908	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,383	8,630	27
Office Supplies and Expenses (921)	3,791	5,566	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	21,845	15,303	30
Property Insurance (924)	6,191	4,670	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	20,772	19,943	33
Regulatory Commission Expenses (928)	1,563	1,178	34
Miscellaneous General Expenses (930)	1,728	1,136	35
Transportation Expenses (933)	2,252	2,091	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	69,525	58,517	
Total Operation and Maintenance Expenses	199,612	186,360	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		43,698	43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		318	314	2
Net property tax equivalent		43,380	43,384	
Social Security		4,556	4,271	3
PSC Remainder Assessment		331	600	4
Other (specify): NONE		0	0	5
Total tax expense		48,267	48,255	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217431				3
County tax rate	mills		5.798496				4
Local tax rate	mills		2.008067				5
School tax rate	mills		9.286950				6
Voc. school tax rate	mills		1.774287				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.085231				10
Less: state credit	mills		1.402363				11
Net tax rate	mills		17.682868				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.008067				14
Combined School Tax Rate	mills		11.061237				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.069304				17
Total Tax Rate	mills		19.085231				18
Ratio of Local and School Tax to Total	dec.		0.684786				19
Total tax net of state credit	mills		17.682868				20
Net Local and School Tax Rate	mills		12.108985				21
Utility Plant, Jan. 1	\$	2,892,239	2,892,239				22
Materials & Supplies	\$	15,571	15,571				23
Subtotal	\$	2,907,810	2,907,810				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,907,810	2,907,810				26
Assessment Ratio	dec.		0.919900				27
Assessed Value	\$	2,674,894	2,674,894				28
Net Local & School Rate	mills		12.108985				29
Tax Equiv. Computed for Current Year	\$	32,390	32,390				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,698					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,140	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	327,628	7,380	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	172,007		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	502,445	7,380	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	554,160		23
Total Water Treatment Plant	740,782	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(133,469)	93,891	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			16,780	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(133,469)	110,671	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(200,381)	134,627	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(106,184)	65,823	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,810	20
Total Pumping Plant	0	(306,565)	203,260	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			186,622	22
Water Treatment Equipment (332)		(26,294)	527,866	23
Total Water Treatment Plant	0	(26,294)	714,488	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	870,116		27
Fire Mains (344)	0		28
Services (345)	130,289	1,984	29
Meters (346)	57,093	765	30
Hydrants (348)	126,248	23,857	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,253,894	26,606	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	52,387		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	12,796		36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,162	22,227	39
Laboratory Equipment (395)	3,106		40
Power Operated Equipment (396)	7,632		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,265		44
Other Tangible Property (399)	47,771		45
Total General Plant	150,978	22,227	
Total utility plant in service directly assignable	2,892,239	56,213	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,892,239	56,213	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,388	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			68,760	26
Transmission and Distribution Mains (343)		(547,109)	323,007	27
Fire Mains (344)			0	28
Services (345)		(74,586)	57,687	29
Meters (346)		(1,200)	56,658	30
Hydrants (348)	4,000	(14,119)	131,986	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,000	(637,014)	639,486	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			52,387	34
Office Furniture and Equipment (391)			2,241	35
Computer Equipment (391.1)			12,796	36
Transportation Equipment (392)			19,157	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			24,389	39
Laboratory Equipment (395)			3,106	40
Power Operated Equipment (396)			7,632	41
Communication Equipment (397)			261	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,265	44
Other Tangible Property (399)			47,771	45
Total General Plant	0	0	173,205	
Total utility plant in service directly assignable	4,000	(1,103,342)	1,841,110	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	4,000	(1,103,342)	1,841,110	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		133,469	133,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	133,469	133,469	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		200,381	200,381	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		106,184	106,184	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	306,565	306,565	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		26,294	26,294	23
Total Water Treatment Plant	0	26,294	26,294	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		547,109	547,109 27
Fire Mains (344)			0 28
Services (345)		74,586	74,586 29
Meters (346)		1,200	1,200 30
Hydrants (348)		14,119	14,119 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	637,014	637,014
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,103,342	1,103,342
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,103,342	1,103,342

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			33,442	33,442	1
February			25,904	25,904	2
March			36,556	36,556	3
April			33,405	33,405	4
May			34,675	34,675	5
June			37,594	37,594	6
July			33,996	33,996	7
August			39,788	39,788	8
September			51,722	51,722	9
October			41,535	41,535	10
November			36,420	36,420	11
December			38,938	38,938	12
Total annual pumpage	0	0	443,975	443,975	
Less: Water sold				400,672	13
Volume pumped but not sold				43,303	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				3,263	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,263	19
Volume pumped but unaccounted for				40,040	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				611	23
Date of maximum: 6/16/2003					24
Cause of maximum:					25
Sprinkling lawns					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				39	26
Date of minimum: 1/5/2003					27
Total KWH used for pumping for the year				384,282	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1964	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GRAVELWELL			14
Location	1ST STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	935	0	0	0	935
A	D	6.000	45,323	0	0	0	45,323
M	D	6.000	2,313	0	0	0	2,313
P	D	6.000	1,304	0	0	0	1,304
A	D	8.000	6,767	0	0	0	6,767
M	D	8.000	1,329	0	0	0	1,329
P	S	8.000	485	0	0	0	485
A	D	10.000	919	0	0	0	919
M	S	10.000	478	0	0	0	478
A	D	12.000	18,207	0	0	0	18,207
A	S	12.000	243	0	0	0	243
A	T	12.000	40	0	0	0	40
M	D	12.000	10,648	0	0	0	10,648
Total Within Municipality			88,991	0	0	0	88,991
Total Utility			88,991	0	0	0	88,991

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	545	2	0	0	547		1
M	1.000	93	0	0	0	93		2
M	1.500	7	0	0	0	7		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		659	2	0	0	661	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	643	0	0	(1)	642	0	1
1.000	24	1	0	0	25	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	6	0	0	0	6	0	5
4.000	5	0	0	0	5	0	6
6.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	0	8
Total:	689	1	0	(1)	689	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	595	33	1	1	0	12	642	1
1.000	4	17	1	0	0	3	25	2
1.250	0	0	0	0	0	2	2	3
1.500	0	1	3	2	0	1	7	4
2.000	0	4	1	1	0	0	6	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	0	0	0	1	1	7
10.000	0	0	0	0	1	0	1	8
Total:	599	55	8	5	1	21	689	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	150	4	4		150	2
Total Fire Hydrants	150	4	4	0	150	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 150

Number of distribution system valves end of year: 316

Number of distribution valves operated during year: 0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 923 - Earth Tech completed the needs analysis in 2003, along with higher testing costs.

Account 650 - Prior year included costs for power washing the water tower.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant to contributed plant

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant as contributed.

Pumping and Purchased Water Statistics (Page W-12)

General footnotes

Amount paid for purchased water is a stand-by charge for the city of Stevens Point and Plover.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Addition to services were financed by the utility.

Meters (Page W-19)

Explain all reported adjustments.

Adjustment was to true-up meter count to actual.

If Tested During Year column total is zero, please explain.

The utility is currently working on a plan to test meters in accordance with SEC. PSC 185.76. A copy of this plan will follow directly from the village upon completion.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

No distribution valves were operated because the utility was waiting for the new equipment to come in. At year end the equipment is in service.
